

105TH CONGRESS  
1ST SESSION

# S. 1008

To amend the Internal Revenue Code of 1986 to provide that the tax incentives for alcohol used as a fuel shall be extended as part of any extension of fuel tax rates.

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## IN THE SENATE OF THE UNITED STATES

JULY 11, 1997

Mr. DURBIN (for himself, Ms. MOSELEY-BRAUN, Mr. JOHNSON, and Mr. WELLSTONE) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that the tax incentives for alcohol used as a fuel shall be extended as part of any extension of fuel tax rates.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXTENSION OF INCENTIVES FOR ALCOHOL**  
4 **USED AS A FUEL.**

5 (a) EXTENSION OF INCOME TAX CREDIT.—Para-  
6 graph (1) of section 40(e) of the Internal Revenue Code  
7 of 1986 (relating to credit for alcohol used as fuel) is  
8 amended—

1 (1) by striking “2000” and inserting “2007 (or,  
 2 if later, the day before the date specified in section  
 3 4081(d)(1))”, and

4 (2) by striking “2001” and inserting “2008 (or,  
 5 if later, the day before the date specified in section  
 6 4081(d)(1))”.

7 (b) FUEL TAX RATE REDUCTIONS.—

8 (1) Subparagraph (C) of section (b)(2) of such  
 9 Code is amended by striking “2000” and inserting  
 10 “2007 (or, if later, the day before the date specified  
 11 in section 4081(d)(1))”.

12 (2) Paragraph (3) of section 4041(k) of such  
 13 Code is amended by striking “2000” and inserting  
 14 “2007 (or, if later, the day before the date specified  
 15 in section 4081(d)(1))”.

16 (3) Paragraph (8) of section 4081(c) of such  
 17 Code is amended by striking “2000” and inserting  
 18 “2007 (or, if later, the day before the date specified  
 19 in subsection (d)(1))”.

20 (4) Paragraph (5) of section 4091(c) is amend-  
 21 ed by striking “2000” and inserting “2007 (or, if  
 22 later, the date specified in subsection (b)(3)(A)(i))”.

23 (c) REFUNDS.—Paragraph (4) of section 6427(f) of  
 24 such Code is amended by striking “1999” and inserting

1 “2006 (or, if later, the day before the date specified in  
2 section 4081(d)(1))”.

3 (d) CONFORMING AMENDMENTS TO TARIFF SCHED-  
4 ULE.—

5 (1) Heading 9901.00.50 of the Harmonized  
6 Tariff Schedule of the United States (19 U.S.C.  
7 3007) is amended in the effective period column by  
8 striking “10/1/2000” each place it appears and in-  
9 serting “10/1/2007 (or, if later, the date specified in  
10 section 4081(d)(1) of the Internal Revenue Code of  
11 1986)”.

12 (2) Heading 9901.00.52 of the Harmonized Tariff  
13 Schedule of the United States is amended in the ef-  
14 fective period column by striking “10/1/2000” each  
15 place it appears and inserting “10/1/2007 (or, if  
16 later, the date specified in section 4081(d)(1) of the  
17 Internal Revenue Code of 1986)”.

18 (e) EFFECTIVE DATE.—The amendments made by  
19 this section shall take effect on the date of the enactment  
20 of this Act.

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